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December 15, 2004

Mary L. Cottrell, Secretary
Department of Telecommunication and Energy
One South Station, 2nd Floor
Boston, MA 02202

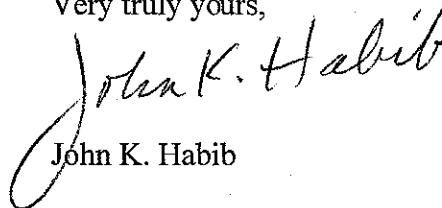
Re: City of Cambridge, D.T.E. 04-65

Dear Secretary Cottrell:

Enclosed please find the responses of Cambridge Electric Light Company d/b/a NSTAR Electric ("NSTAR Electric" or the "Company") to discovery questions asked in the above-referenced proceeding, as listed on the following Discovery Log.

Thank you for your attention to this matter.

Very truly yours,


John K. Habib

Enclosures

cc: John Shortsleeve, Esq.
William Stevens, Hearing Officer
Sean Hanley, Rates and Revenues Requirements
James Byrnes, Rates and Revenues Requirements
Mark Barrett, Rates and Revenues Requirements

LOG OF RESPONSES FILED

D.T.E. 04-65

December 15, 2004

Response	Status	Attachments
City 1-1	Filed 12/14/2004 (a.m. filing)	Attachment City-1-1(a) SENT VIA E-MAIL Attachment City1-1-(b) SENT VIA E-MAIL
City 1-2		
City 1-3	Filed 12/14/2004 (a.m. filing)	Attachment City-1-3(a) BULK Attachment City-1-3(b)
City-1-4	Filed 12/14/2004 (p.m. filing)	
City-1-5	Filed 12/14/2004 (a.m. filing)	Attachment City-1-5
City-1-6	Filed Herewith	
City-1-7		
City-1-8		
City-1-9		
City-1-10	Filed Herewith	
City-1-11	Filed 12/14/2004 (p.m. filing)	
City-1-12	Filed 12/14/2004 (p.m. filing)	
City-1-13		
City-1-14		
City-1-15		
City-1-16		
City-1-17		
City-1-18	Filed Herewith	
City-1-19		
City-1-20	Filed Herewith	
City-1-21		
City-1-22	Filed Herewith	
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City-1-31		
City-1-32		
City-1-33	Filed 12/14/2004 (p.m. filing)	
City-1-34		
City-1-35		

Response	Status	Attachments
City-1-36		
City-1-37		
City-1-38		
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City-1-41		
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DTE-1-7		
DTE-1-8		
DTE-1-9		
DTE-1-10		
DTE-1-11		

Cambridge Electric Light Company
Department of Telecommunications and Energy
D.T.E. 04-65
Information Request: **City 1-6**
December 15, 2004
Respondent: Christine L. Vaughan

Information Request City 1-6

Please confirm that the Company method for calculating annual streetlight depreciation requires that you multiply the average gross plant balances for streetlights in any given year by the streetlight specific depreciation rates in that year.

Response

Although not specifically stated, the Company assumes this question addresses the determination of depreciation expense. To be completely accurate, the Company books its annual depreciation expense utilizing the half-year convention. This means that current-year additions and retirements receive a half year's depreciation expense regardless of when they are placed in service during the year. Plant balances that are in-service for the entire year receive a full year's depreciation expense. Depreciation expense is booked utilizing Department of Telecommunications and Energy ("Department")-approved depreciation rates, as required by the Department.

Cambridge Electric Light Company
Department of Telecommunications and Energy
D.T.E. 04-65
Information Request: **City 1-10**
December 15, 2004
Respondent: Christine L. Vaughan

Information Request City 1-10

Please provide the annual depreciation expense for streetlights that was reported by the Company in your 1992 and 1995 cost of service studies that were used by the Company to support your streetlight rate filing in those years.

Response

The annual depreciation expense for streetlights used by the Company in its 1992 and 1995 cost of service studies was \$191,608 and \$207,982, respectively.

Cambridge Electric Light Company
Department of Telecommunications and Energy

D.T.E. 04-65

Information Request: **City 1-18**

December 15, 2004

Respondent: Christine L. Vaughan

Information Request City 1-18

Please provide the end-of-the-year 2003 accumulated depreciation in Account 108, broken down by plant account and subaccount, or in as much detail as the Company records the data.

Response

Please refer to Exhibit NSTAR-1, Column d, Line 284, for the 2003 end-of-the-year accumulated depreciation for Streetlighting Equipment. The breakdown by sub-account and by vintage is provided in the lines above.

Cambridge Electric Light Company
Department of Telecommunications and Energy
D.T.E. 04-65
Information Request: **City 1-20**
December 15, 2004
Respondent: Christine L. Vaughan

Information Request City 1-20

Please specify at what year, the Company started accounting for depreciation expense and accumulated depreciation on Account 373 separately from other plant accounts.

Response

The Company has researched as far back as was possible using readily available records and personal knowledge. Based on that research, the Company believes that it has consistently accounted for depreciation expense and accumulated depreciation separately from other plant accounts.

Cambridge Electric Light Company
Department of Telecommunications and Energy
D.T.E. 04-65
Information Request: **City 1-22**
December 15, 2004
Respondent: Christine L. Vaughan

Information Request City 1-22

Please specify at what year the Company started to apply depreciation rates specific to streetlighting to determine streetlighting depreciation expense.

Response

Please see the Company's response to Information Request City-1-20.